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Application No.: NEW

AMENDMENTS TO THE CLAIMS

1. (Original) A compound of the formula (1):

wherein m and n are independently an integer of 0 to 4, and m+n=4,

L is a cycloalkyl group, a substituted cycloalkyl group, an aromatic group, or a substituted aromatic group,

Y is an aryl group or a substituted aryl group,

R is a hydrogen atom, an alkyl group, a substituted alkyl group, an alkenyl group, a substituted alkenyl group, an alkynyl group, a substituted alkynyl group, a cycloalkyl group, a substituted cycloalkyl group, an aromatic group, a substituted aromatic group, or a group of the formula: -C(=O)R² (R² is an alkyl group, a substituted alkyl group, an alkenyl group, a substituted alkynyl group, a cycloalkyl group, a substituted alkynyl group, a cycloalkyl group, a substituted cycloalkyl group, an aromatic group, or a substituted aromatic group),

R³¹, R³², R³³ and R³⁴ are the same or different, and are selected, if two or more thereof exist, independently from a hydrogen atom, an alkyl group, a substituted alkyl group, a hydroxy group, an alkoxy group, and an aralkyloxy group, or a combination of R³¹ and R³², and/or a combination of R³³ and R³⁴ may combine each other and form an oxo group,

 R^{35} and R^{36} are the same or different, and are selected, if both exist, independently from a hydrogen atom, an alkyl group and a substituted alkyl group, or R^{35} and R^{36} may combined each other and form an oxo group,

or a prodrug thereof, or a pharmaceutically acceptable salt of the same.

- 2. (Original) The compound according to claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein Y is a phenyl group or a substituted phenyl group.
- 3. (Original) The compound according to claim 2, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein L is a substituted phenyl group.
- 4. (Original) The compound according to claim 3, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein L is a group of the formula (2):

$$\mathbb{R}^3$$
 \mathbb{Z} \mathbb{R}^4 \mathbb{Z}

wherein R³ and R⁴ are independently a substituted or unsubstituted lower alkyl group,

Z is a hydrogen atom, a hydroxy group, a lower alkylsulfonamido group, a lower alkoxycarbonylamino group, an amino group, a lower alkylamino group, or a di-lower alkylamino group.

5. (Original) The compound according to claim 4, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R is an aromatic group or a substituted aromatic group.

- 6. (Original) The compound according to claim 5, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R is a substituted phenyl group.
- 7. (Original) The compound according to claim 6, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein Y is a substituted phenyl group or a substituted pyridyl group, and said phenyl group or pyridyl group may be substituted by one or more groups, which are the same or different and selected from a hydroxy group and a group of the formula: -O-E-A {O is an oxygen atom, E is a divalent $C_{1.8}$ hydrocarbon group optionally having an unsaturated bond, and A is a hydrogen atom, a hydroxy group, a carboxyl group, a lower alkoxycarbonyl group, a benzyloxycarbonyl group, a halogen atom, a cyano group, a trifluoromethyl group, an aralkyloxy group, an aryloxy group, a lower alkoxy group, a lower alkanoyloxy group, a lower alkylthio group, a lower alkylsulfinyl group, a lower alkylsulfonyl group, an alkyl-substituted or unsubstituted benzenesulfonyloxy group, a lower alkanoylamino group, a lower alkoxycarbonylamino group, a lower alkylsulfonamido group, a phthalimido group, a cycloalkyl group, an aryl group, a substituted aryl group, a heteroaryl group, a substituted heteroaryl group, or a group of the formula:-NR⁶R⁷ (R⁶ and R⁷ are independently a hydrogen atom, a lower alkyl group, a lower alkoxy-substituted lower alkyl group, a cycloalkyl group, a lower alkoxycarbonyl group, a heteroarylmethyl group, or an aralkyl group, or R⁶ and

R⁷ may combine each other, and with the adjacent nitrogen atom to which they bond, form a saturated cyclic amino group having 3 to 8 carbon atoms as ones forming the said ring, and optionally having one

-NR⁸- (R⁸ is a hydrogen atom, a lower alkyl group, a phenyl group, a lower alkoxycarbonyl group, or a benzyl group) or one oxygen atom in the cycle thereof), a group of the formula: - $C(=O)NR^6R^7$ (R⁶ and R⁷ are as defined above), or a group of the formula:-NHC(=O)R⁹ (R⁹ is an alkyl group, a substituted alkyl group, a cycloalkyl group, or a substituted cycloalkyl group)}.

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- 8. (Original) The compound according to claim 7, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula: -O-E-A on Y, E is a C₁₋₄ alkylene group.
- 9. (Original) The compound according to claim 8, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula: -O-E-A on Y, A is a hydrogen atom or a hydroxy group.
- 10. (Original) The compound according to claim 9, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein Z is a hydrogen atom or an amino group.
- 11. (Original) The compound according to claim 10, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R³ and R⁴ are independently an unsubstituted lower alkyl group.

12. (Original) The compound according to claim 11, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R is a substituted phenyl group or a substituted pyridyl group, and said phenyl group or pyridyl group may be substituted by one or more groups, which are the same or different and selected from a hydroxy group and a group of the formula: -O-E-A {O is an oxygen atom, E is a divalent C₁₋₈ hydrocarbon group optionally having an unsaturated bond, and A is a hydrogen atom, a hydroxy group, a carboxyl group, a lower alkoxycarbonyl group, a benzyloxycarbonyl group, a halogen atom, a cyano group, a trifluoromethyl group, an aralkyloxy group, an aryloxy group, a lower alkoxy group, a lower alkanoyloxy group, a lower alkylthio group, a lower alkylsulfinyl group, a lower alkylsulfonyl group, an alkyl-substituted or unsubstituted benzenesulfonyloxy group, a lower alkanoylamino group, a lower alkoxycarbonylamino group, a lower alkylsulfonamido group, a phthalimido group, a cycloalkyl group, an aryl group, a substituted aryl group, a heteroaryl group, a substituted heteroaryl group, or a group of the formula: -NR⁶R⁷ (R⁶ and R⁷ are independently a hydrogen atom, a lower alkyl group, a lower alkoxy-substituted lower alkyl group, a cycloalkyl group, a lower alkoxycarbonyl group, a heteroarylmethyl group, or an aralkyl group, or R⁶ and R⁷ may combine each other, and with the adjacent nitrogen atom to which they bond, form a saturated cyclic amino group having 3 to 8 carbon atoms as ones forming the said ring, and optionally having one

-NR⁸- (R⁸ is a hydrogen atom, a lower alkyl group, a phenyl group, a lower alkoxycarbonyl group, or a benzyl group) or one oxygen atom in the cycle thereof), or a group of the formula: - $C(=O)NR^6R^7$ (R⁶ and R⁷ are as defined above)}.

13. (Original) The compound according to claim 12, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula:-O-E-A on R, E is a C_{1-4} alkylene group.

- 14. (Original) The compound according to claim 13, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula:-O-E-A on R, A is a hydrogen atom, a hydroxy group, a lower alkoxy group, a lower alkanoyloxy group, a lower alkanoylamino group, a lower alkoxycarbonylamino group, or a group of the formula: -NR⁶R⁷ or the formula: -C(=O)NR⁶R⁷.
- 15. (Original) The compound according to claim 14, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein in at least one of the substituents represented by the formula:-O-E-A on R, A is a hydrogen atom, a hydroxy group, a lower alkoxy group, or a group of the formula: -NR⁶R⁷ (R⁶ and R⁷ are independently a hydrogen atom or a lower alkyl group).
- 16. (Original) The compound according to claim 15, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein R³ and R⁴ are an isopropyl group.
- 17. (Original) The compound according to any one of claims 1 to 16, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, wherein m is 2, n is 2, and all of R^{31} , R^{32} , R^{33} , R^{34} , R^{35} and R^{36} are a hydrogen atom.

18. (Currently Amended) A pharmaceutical composition comprising as an active ingredient the compound as set forth in any one of claims 1 to 17 claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same.

- 19. (Currently Amended) An acyl-CoA: cholesterol acyl transferase (ACAT) inhibitor, which comprises as an active ingredient the compound as set forth in any one of claims

 1 to 17 claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same.
- 20. (Currently Amended) An agent for treatment of hyperlipidemia or atherosclerosis, which comprises as an active ingredient the compound as set forth in any one of claims 1 to 17 claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same.
- 21. (Currently Amended) A method for treatment of hyperlipidemia or atherosclerosis in a patient in need, which comprises administering a therapeutically effective amount of the compound as set forth in any one of claims 1 to 17 claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, to said patient.
- 22. (Currently Amended) A use of the compound as set forth in any one of claims 1 to 17 claim 1, or a prodrug thereof, or a pharmaceutically acceptable salt of the same, in preparation of an agent for treatment of hyperlipidemia or atherosclerosis.